

## COUNTY OF BERNALILLO, NEW MEXICO

### NONMAJOR PROPRIETARY FUNDS

#### ENTERPRISE FUNDS

Enterprise funds are used to account for operations (1) that are financial and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges; and (2) when the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

*Solid Waste.* To account for the operations of the Solid Waste Program. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

*Bernalillo County Housing Authority.* To account for the provision of administrative services to the County's HUD Section 8 Annual Contribution Contract, No. FW-5325; property management services to the Bernalillo County Housing and Redevelopment Corporation; and for the costs of contracting for the future construction of other housing projects of the County. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, rental contract negotiation, and collection.

*Seybold Village 21 Units - Handicapped.* To account for the construction and operations of Seybold Village 21 Units Handicapped Housing Project. All activities necessary to construct and operate the project are accounted for in this fund, including but not limited to, administration, operations, maintenance, financing, and construction.

*Regional Juvenile Detention Center.* To account for the operations of the Regional Juvenile Detention Center. All activities necessary to operate the program are accounted for in this fund, including, but not limited to, administration, operations, and financing.

*El Centro Familiar.* To account for the operations of the El Centro Familiar housing project. All activities necessary to operate the project are accounted for in this fund, including, but not limited to, administration, operations, maintenance, financing, and related debt service.

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF NET ASSETS**  
**NONMAJOR PROPRIETARY FUNDS**  
**June 30, 2008**

	Business-type Activities Enterprise Funds					
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
ASSETS						
Current assets:						
Cash and investments	\$ -	\$ 1,569,595	\$ 234,336	\$ -	\$ 678,535	\$ 2,482,466
Accounts receivable, net	420,945	313,463	23,911	623,946	2,219	1,384,484
Accrued interest receivable	-	-	-	-	395	395
Due from other funds	-	458,335	-	-	-	458,335
Total current assets	420,945	2,341,393	258,247	623,946	681,149	4,325,680
Noncurrent assets:						
Capital assets:						
Land	34,000	363,092	205,500	-	36,852	639,444
Buildings	681,791	1,737,824	1,996,972	-	2,556,175	6,972,762
Equipment, machinery, and furniture	1,605,685	301,114	1,293	-	5,130	1,913,222
Less accumulated depreciation	(1,512,459)	(634,554)	(966,004)	-	(878,405)	(3,991,422)
Total noncurrent assets	809,017	1,767,476	1,237,761	-	1,719,752	5,534,006
Total assets	\$ 1,229,962	\$ 4,108,869	\$ 1,496,008	\$ 623,946	\$ 2,400,901	\$ 9,859,686
LIABILITIES						
Current liabilities:						
Accounts payable and other current liabilities	\$ 30,753	\$ 70,618	\$ 7,229	\$ 95,166	\$ 4,522	\$ 208,288
Interest payable	-	5,839	-	-	-	5,839
Compensated absences	3,670	4,908	71	1,566	184	10,399
Accrued payroll	17,532	11,313	806	28,957	2,068	60,676
Due to other funds	75,828	235,438	170,005	468,662	263,426	1,213,359
Unearned revenue	454,993	-	295	-	1,271	456,559
Note payable	-	11,581	-	-	-	11,581
Revenue bonds payable	-	-	-	-	45,000	45,000
Total current liabilities	582,776	339,697	178,406	594,351	316,471	2,011,701
Noncurrent liabilities:						
Compensated absences	69,730	93,261	1,357	29,763	3,488	197,599
Deposits held in trust for others	-	16,826	-	8,329	9,796	34,951
Advance from other funds	29,062	-	-	-	-	29,062
Note payable	-	983,094	-	-	-	983,094
Revenue bonds payable	-	-	-	-	1,655,000	1,655,000
Total noncurrent liabilities	98,792	1,093,181	1,357	38,092	1,668,284	2,899,706
Total liabilities	681,568	1,432,878	179,763	632,443	1,984,755	4,911,407
NET ASSETS						
Invested in capital assets, net of related debt	809,017	772,801	1,237,760	-	19,752	2,839,330
Unrestricted (deficit)	(260,623)	1,903,190	78,485	(8,497)	396,394	2,108,949
Total net assets	\$ 548,394	\$ 2,675,991	\$ 1,316,245	\$ (8,497)	\$ 416,146	\$ 4,948,279

*The Notes to Financial Statements are an integral part of this statement.*

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS**  
**NONMAJOR PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2008**

	Business-type Activities Enterprise Funds					
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	Totals
Operating revenues:						
Administrative and service fees	\$ 4,373,905	\$ 537,282	\$ -	\$ 859,131	\$ -	\$ 5,770,318
Rental income						
Tenants	-	-	41,392	-	170,909	212,301
Other income	187,190	195,677	-	-	1,028	383,895
Total operating revenues	4,561,095	732,959	41,392	859,131	171,937	6,366,514
Operating expenses:						
Salaries and wages	631,555	558,457	28,716	769,976	35,295	2,023,999
Contractual services	3,637,167	10,625	43,143	71,115	23,168	3,785,218
Materials and supplies	358,854	1,068	-	-	9,955	369,877
Other services and charges	81,387	100,389	103,507	82,735	166,105	534,123
Landfill expenses	33,443	-	-	-	-	33,443
Depreciation	168,012	106,181	59,661	-	89,857	423,711
Total operating expenses	4,910,418	776,720	235,027	923,826	324,380	7,170,371
Operating income (loss)	(349,323)	(43,761)	(193,635)	(64,695)	(152,443)	(803,857)
Non-operating revenues (expenses):						
Interest income	-	56,102	6,968	-	20,809	83,879
Interest expense	-	(83,933)	-	-	(101,790)	(185,723)
Grants	165,001	395,128	95,399	-	153,239	808,767
County contributions	-	123,696	-	-	-	123,696
Total nonoperating revenue	165,001	490,993	102,367	-	72,258	830,619
Income (loss) before contributions	(184,322)	447,232	(91,268)	(64,695)	(80,185)	26,762
Transfers in	384,894	-	-	-	-	384,894
Change in net assets	200,572	447,232	(91,268)	(64,695)	(80,185)	411,656
Total net assets - beginning	347,822	2,228,759	1,407,513	56,198	496,331	4,536,623
Total net assets (deficit) - ending	\$ 548,394	\$ 2,675,991	\$ 1,316,245	\$ (8,497)	\$ 416,146	\$ 4,948,279

*The Notes to Financial Statements are an integral part of this statement.*

**COUNTY OF BERNALILLO, NEW MEXICO**  
**COMBINING STATEMENT OF CASH FLOWS**  
**NONMAJOR PROPRIETARY FUNDS**  
**For the Year Ended June 30, 2008**

	Business-type Activities Enterprise Funds					Totals
	Solid Waste	Bernalillo County Housing Authority	Seybold Village Handicapped Project	Regional Juvenile Detention Center	El Centro Familiar	
<b>Cash flows from operating activities:</b>						
Receipts from administration and service fees	\$ 4,904,422	\$ 530,580	\$ -	\$ 716,553	\$ -	\$ 6,151,555
Receipts from rents	-	-	26,217	-	170,909	197,126
Receipts from other funds for goods and services	-	231,018	121,854	-	159,525	512,397
Payments to employees for services	(442,625)	(350,806)	(25,486)	(554,522)	(38,500)	(1,411,939)
Payments to vendors for goods and services	(4,498,346)	(288,946)	(152,589)	(162,031)	(196,704)	(5,298,616)
Payments to other funds for goods and services	(402,845)	(496,323)	-	-	-	(899,168)
Miscellaneous cash received	-	3,176	-	-	-	3,176
Miscellaneous cash paid	-	-	-	-	(418)	(418)
<b>Net cash provided (used) by operating activities</b>	<b>(439,394)</b>	<b>(371,301)</b>	<b>(30,004)</b>	<b>-</b>	<b>94,812</b>	<b>(745,887)</b>
<b>Cash flows from noncapital financing activities:</b>						
Operating grants/subsidies received	-	-	95,399	-	153,239	248,638
Contributions from other funds	165,001	-	-	-	-	165,001
Contributions to other funds	(104,299)	-	-	-	-	(104,299)
Transfers in from other funds	384,894	-	-	-	-	384,894
<b>Net cash provided by noncapital financing activities</b>	<b>445,596</b>	<b>-</b>	<b>95,399</b>	<b>-</b>	<b>153,239</b>	<b>694,234</b>
<b>Cash flows from capital and related financing activities:</b>						
Principal paid on bond maturities	-	-	-	-	(40,000)	(40,000)
Mortgage proceeds	-	226,000	-	-	-	226,000
Mortgage paid	-	(388,976)	-	-	-	(388,976)
Interest paid	-	(78,139)	-	-	(101,790)	(179,929)
Disposal of capital assets	-	390,641	14,797	-	-	405,438
Acquisition of capital assets	(6,202)	(262,946)	-	-	-	(269,148)
Capital grants received	-	518,824	-	-	-	518,824
<b>Net cash provided (used) by capital and related financing activities</b>	<b>(6,202)</b>	<b>405,404</b>	<b>14,797</b>	<b>-</b>	<b>(141,790)</b>	<b>272,209</b>
<b>Cash flows from investing activities:</b>						
Interest received on investments	-	56,102	6,969	-	20,590	83,661
<b>Net cash provided by investing activities</b>	<b>-</b>	<b>56,102</b>	<b>6,969</b>	<b>-</b>	<b>20,590</b>	<b>83,661</b>
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>-</b>	<b>90,205</b>	<b>87,161</b>	<b>-</b>	<b>126,851</b>	<b>304,217</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>-</b>	<b>1,479,390</b>	<b>147,175</b>	<b>-</b>	<b>551,684</b>	<b>2,178,249</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ -</b>	<b>\$ 1,569,595</b>	<b>\$ 234,336</b>	<b>\$ -</b>	<b>\$ 678,535</b>	<b>\$ 2,482,466</b>
<b>Reconciliation of operating income (loss) to net cash flows provided/used by operating activities:</b>						
<b>Operating income (loss)</b>	<b>\$ (349,323)</b>	<b>\$ (43,761)</b>	<b>\$ (193,635)</b>	<b>\$ (64,695)</b>	<b>\$ (152,443)</b>	<b>\$ (803,857)</b>
<b>Adjustments to reconcile net income to net cash flows:</b>						
Depreciation	168,012	106,181	59,661	-	89,857	423,711
(Increase) decrease in:						
Accounts receivable	(180,585)	(186,509)	(14,559)	(281,273)	(2,177)	(665,103)
Allowance for uncollectable accounts	528,178	-	-	-	-	528,178
Due from other funds	-	145,394	31,618	-	-	177,012
Deposits held in trust	-	3,176	-	608	-	3,784
Increase (decrease) in:						
Deferred revenue	(4,266)	(15,871)	(470)	-	131	(20,476)
Accounts payable	(209,580)	(5,747)	(1,314)	25,073	2,044	(189,504)
Due to other funds	(402,845)	(410,698)	90,237	320,145	159,525	(243,636)
Tenants payable	830	-	(146)	-	601	1,285
Accrued compensated absences	10,165	36,534	(1,396)	142	(2,726)	42,719
<b>Net cash flows used by operating activities</b>	<b>\$ (439,394)</b>	<b>\$ (371,301)</b>	<b>\$ (30,004)</b>	<b>\$ -</b>	<b>\$ 94,812</b>	<b>\$ (745,887)</b>
<b>Noncash investing, capital, and financing activities:</b>						
Land and building	-	1,013,600	-	-	-	1,013,600
Machinery and equipment transfers	-	42,948	-	-	-	42,948

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